

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	)	Chapter 11
	)	
Squirrels Research Labs LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 21-61491
	)	(Jointly Administered)
Debtors.	)	
	)	Judge Russ Kendig

**DECLARATION OF DANIEL RIEMENSCHNEIDER IN  
SUPPORT OF DEBTORS' APPLICATION TO EMPLOY  
CLIFTONLARSONALLEN LLP AS ACCOUNTANTS TO THE DEBTORS**

Now comes Daniel R. Riemenschneider, after having been first duly sworn according to law, and deposes and states under oath as follows:

1. I am a principal of CliftonLarsonAllen LLP, located at 388 South Main St., Suite 420, Akron, Ohio 44311 ("CLA"). I am further of majority age and am competent to testify regarding the matters herein stated.

2. I hereby provide this Declaration on behalf of CLA in support of the *Application of Debtors and Debtors-in-Possession for Entry of an Order, Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code and Bankruptcy Rule 2014(a), Authorizing Debtors to Employ and Retain CliftonLarsonAllen LLP as their Accountant* (the "Application").<sup>2</sup>

3. CLA has been serving as the accountant to the Debtors since approximately May 31, 2018. As a result, CLA has extensive knowledge of the Debtors' history, business operations, and capital structure. This allows CLA to provide efficient services during these

---

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and the Midwest Data Company LLC (1213), case no. 21-61492.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

Chapter 11 Cases.

4. CLA is willing to serve as accountant for the Debtors for the purposes set forth in the Application and to accept compensation for professional services rendered and reimbursement of expenses incurred in accordance with the provisions of the Bankruptcy Code.

5. CLA agrees to charge, and the Debtors agree to pay, for professional services rendered by CLA in these Chapter 11 Cases, subject to Court approval in accordance with Section 330(a) of the Bankruptcy Code, applicable Bankruptcy Rules, and the orders and Local Bankruptcy Rules of this Court.

6. During the twelve-month period ending December 31, 2021, the Debtors paid fees to CLA in an amount totaling \$26,360.78 for its accounting and tax services. Further, as of the Petition Date, the Debtors had an outstanding balance of \$10,000.00 due CLA for services rendered prior to the Petition Date.

7. As of the Petition Date, my hourly rate for accounting and tax services is \$400 per hour. Moreover, hourly rates at CLA vary by level of service and experience, as detailed below.

<b>Position</b>	<b>Hourly Rate</b>
Tax Staff	\$ 135
Tax Seniors	\$175
Tax Managers	\$270

8. Neither I nor any member, associate, or professional employee of CLA are relatives, as that term is defined under Section 101(45) of the Bankruptcy Code, of any Judge of the United States Bankruptcy Court for the Northern District of Ohio, or the United States District Court for the Northern District of Ohio.

9. Neither I nor any member, associate, or professional employee of CLA are or have been so connected with any Judge of the United States Bankruptcy Court for the Northern District of Ohio or the United States District Court for the Northern District of Ohio, so as to render the employment of CLA as accountant to the Debtors in the above-captioned Chapter 11 proceeding improper under Bankruptcy Rule 2014.

10. Neither I nor any member, associate, or professional employee of CLA have any connection with the office of the United States Trustee, or any person employed in the office of the United States Trustee.

11. Insofar as I have been able to ascertain, CLA does not hold or represent any interest adverse to the estates except as set forth herein.

12. Attached as Exhibit 1 hereto is a list of parties that CLA used to conduct its conflict check. To the extent that CLA discovers any connection with any interested party or enters into a new relationship with any interested party, it will promptly supplement its disclosure to the Court.

13. CLA provides individual income tax compliance for the following insiders: David Stanfill, Jessica Gritzan, Andrew Gould and Sidney Keith. CLA also provides tax compliance and business consulting services to the following affiliated companies: Scurry Holdings Group LLC, Squirrels, Inc. and D2A Enterprises LLC.

14. No promises have been received by CLA as to compensation or reimbursement of expenses in connection with its representation of the Debtors as accountant in these Chapter 11 Cases. CLA has no agreement with any other entity to share with such entity any compensation received by or in connection with its representation of the Debtors in these Chapter 11 Cases.

15. CLA intends to apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these Chapter 11 Cases in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the orders of this Court. CLA will seek compensation for the services of each professional acting on behalf of the Debtors in these cases at the then-current rate charged for such services on a non-bankruptcy matter.

[remainder of page intentionally left blank]

Pursuant to 28 U.S.C. § 1746, I declare under the penalty of perjury that the foregoing is true and correct.

/s/ Daniel Riemenschneider

Daniel Riemenschneider CPA  
CLA (CliftonLarsonAllen LLP)  
388 S. Main Street, Suite 420  
Akron, Ohio 44311  
Telephone: (330) 706-6135  
Facsimile: (330)376-0658  
Dan.Riemenschneider@CLAconnect.com  
January 28, 2022

---

1365599